

For the CALENDAR year **2000** or other tax year beginning _____ and ending _____
Mo Day Year Mo Day Year

Principal NH Business Organization			
Federal Employer Identification Number			
Line 1 SALES	EVERYWHERE (Denominator)	NEW HAMPSHIRE (Numerator)	NH as portion of EVERYWHERE expressed as a decimal to 6 places
1(a) From DP-80, Schedule A, line 1			
1(b) Foreign Dividend Sales Factor Increment per Schedule III			
1(c) Adjusted Sales Factor [1(a) plus 1(b)]			
1(d) Divide 1(c) NH by 1(c) Everywhere		1(d)	
1(e) Multiply line 1(d) by 2			1(e)
Line 2 PAYROLL	EVERYWHERE (Denominator)	NEW HAMPSHIRE (Numerator)	NH as portion of EVERYWHERE expressed as a decimal to 6 places
2(a) From DP-80, Schedule A, line 2			
2(b) Foreign Dividend Payroll Factor Increment per Schedule II			
2(c) Adjusted Payroll Factor [2(a) plus 2(b)]			2(d)
Line 3 PROPERTY	EVERYWHERE (Denominator)	NEW HAMPSHIRE (Numerator)	NH as portion of EVERYWHERE expressed as a decimal to 6 places
3(a) From DP-80, Schedule A, line 3			
3(b) Foreign Dividend Property Factor Increment per Schedule III			
3(c) Adjusted Property Factor [3(a) plus 3(b)]			3(d)
Line 4 Total [Add lines 1(e), 2(d), and 3(d)]			4
Line 5 Modified Apportionment Percentage (Line 4 divided by 4, expressed as a decimal to 6 places. If there are only one or two factors, then see instructions)			5
Line 6 FOREIGN DIVIDENDS as defined in RSA 77-A:1, XVII (This amount must agree with NH-1120-WE, page 1, line 1(d) and the total of Schedule III, column B.)			6
Line 7 NEW HAMPSHIRE FOREIGN DIVIDENDS TAXABLE BUSINESS PROFITS (Multiply line 6 by line 5 and enter this amount here and on Form NH-1120-WE, line 6)			7

(See Reverse Side for Instructions)

APPORTIONMENT OF FOREIGN DIVIDENDS

INSTRUCTIONS

Schedule II is used to compute the modified apportionment percentage needed to determine the amount of foreign dividends, as defined by RSA 77-A:1, XVII, which are to be included in the New Hampshire Taxable Business Profits for the water's edge combined group. Prior to completing Schedule II, you must first complete Form DP-80 for the combined group and Schedule III.

STEP 1	From FORM DP-80, enter the Everywhere and New Hampshire sales, payroll, and property on lines 1(a), 2(a), and 3(a) respectively.
STEP 2	<p>The Foreign Dividend Factor Increments calculated on Schedule III for sales, payroll, and property must be carried to this schedule as follows:</p> <ol style="list-style-type: none"> 1. Enter the total of Schedule III, column L on line 1(b). 2. Enter the total of Schedule III, column M on line 2(b). 3. Enter the total of Schedule III, column N on line 3(b). <p>The New Hampshire amount for Foreign Dividend Factor Increments will always be zero.</p>
STEP 3	<p>Total the Everywhere and New Hampshire sales (line 1c), payroll (line 2c), and property (line 3c) to obtain denominators and numerators for each. Complete the following calculations, as done for Form DP-80, expressed in decimal form and computed to 6 places.</p> <ol style="list-style-type: none"> 1. Divide the total NH sales by the total Everywhere sales. Multiply line 1(d) by 2 to arrive at the adjusted sales factor and enter the amount on line 1(e). 2. Divide the total NH payroll by the total Everywhere payroll to arrive at the adjusted payroll factor and enter on line 2(d). 3. Divide the total NH property by the total Everywhere property to arrive at the adjusted property factor and enter on line 3(d).
STEP 4	Add lines 1(e), 2(d), and 3(d) and enter the result on line 4.
STEP 5	<p>Divide line 4 by 4. If there are less than 3 factors with an "Everywhere" denominator, then divide line 4 as follows:</p> <ul style="list-style-type: none"> ▪ Sales/Receipts and Payroll- divide by 3 ▪ Sales/Receipts and Property- divide by 3 ▪ Payroll and Property- divide by 2 ▪ Sales/Receipts only- divide by 2 ▪ Property OR Payroll only- divide by 1 <p>Enter the results on line 5. This is the modified apportionment percentage to be applied to taxable foreign dividends.</p>
STEP 6	Enter the amount of taxable foreign dividends on line 6. This amount must agree with NH-1120-WE, page 1, line 1(d) and the total of Schedule III, column B.
STEP 7	Multiply line 6 by the modified apportionment percentage on line 5. This is the NH Foreign Dividends Taxable Business Profits. Enter this amount on line 7 and also on NH-1120-WE, page 1, line 6.